

Chapter 7 - Nutrition Services & Administration Expenditures & Local Agency Reports

TABLE OF CONTENTS

| | |
|---|-----------|
| NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES | 1 |
| Funds Allocation..... | 1 |
| Allocation Process | 1 |
| Reallocation Process | 1 |
| Local Agency Staffing Requirements..... | 1 |
| Local Agency Coordinator..... | 1 |
| Competent Professional Authority | 2 |
| Budget Management..... | 2 |
| Allowable Local Agency Costs | 2 |
| Local Agency Computer Costs Not Allowed..... | 4 |
| Personal Use of Computers..... | 4 |
| Reporting and Reviewing of Expenditures | 4 |
| Budget Revisions | 5 |
| Access to Funds..... | 5 |
| Nutrition Education and Breastfeeding Promotion Costs | 5 |
| Indirect Costs..... | 5 |
| Audits..... | 6 |
| Federal Requirements | 6 |
| Debarment and Suspension..... | 6 |
| Drug-Free Workplace..... | 6 |
| Lobbying Restrictions | 7 |
| No Smoking Policy..... | 7 |
| LOCAL AGENCY REPORTS | 7 |
| Time Reports..... | 8 |
| Time Study Daily Log..... | 8 |
| Time Study Summary | 8 |
| Cost Categories for Time Studies | 8 |
| Local Agency Equipment Inventory | 9 |
| Disposition of Equipment | 9 |
| WIC LOCAL AGENCY REPORTING SCHEDULE..... | 10 |
| TIME STUDY COST CATEGORY INFORMATION SHEET | 11 |
| FINANCIAL FORMS | 12 |
| Request for Line Item Budget Revision | 13 |
| Time Study Daily Log..... | 14 |
| Time Study Summary | 15 |
| Property Inventory Report | 16 |
| WIC Program Expenditure Report..... | 17 |

NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

Funds Allocation

Allocation of Funds

Allocation Process

Funding for the Alaska WIC program is provided by the United States Department of Agriculture (USDA) to the State of Alaska as a food grant and a Nutrition Services and Administration (NSA) grant. The state agency administers food funds. Local agencies are awarded NSA funding through annual grants. Awards are made via Notice of Grant Award (NGA) documents from the State Department of Health and Social Services.

Local Agency Budgets

The local agency budget will be determined by a funding formula beginning in SFY05. The funding formula has three category allocations. The first category is based on the local agency caseload and salary index. Caseload is an average of active participation for 12 months. Salary index is a percent of the local agency previous year's salary expenditure to the total salary expenditure for all local agencies in the state.

The second funding formula category is the consumer price index which measures the cost of living in the various local agency locations. The cost of living in the Anchorage area, the primary urban area in Alaska, is attributed at 100 percent. The cost of living in other local agencies is then determined at what percent they are higher or lower than the cost of living in the Anchorage area.

The third category is travel. Travel is determined by the number of itinerant villages that the local agency services.

Reallocations

Reallocation Process

If additional NSA funds for local agency use become available during the state fiscal year, local agency Notice of Grant Award (NGA) documents will be amended to reflect the increased funding. The amended NGA must be signed by the local agency and returned to the state agency before expenditures may be claimed.

Local Agency Staffing Requirements

Local Agency Coordinator Requirement

Local Agency Coordinator

A person must be designated by each local agency to be responsible for coordination of the WIC Program. Qualifications for the local agency coordinator position include possession of credentials as:

- A Registered Dietitian (RD) or eligible for registration with the American Dietetic Association (ADA), with one year public health experience. A

Masters Degree with an emphasis in public health nutrition, food and nutrition, nutrition education, human nutrition, nutritional science or equivalent, may be substituted for the work experience.

- A nutritionist with a Masters Degree with emphasis in the areas listed above, with one year of public health or nutrition experience. RD eligible preferred.
- An Alaska WIC certified Competent Professional Authority (CPA) who has successfully passed the Alaska WIC CPA certification examination. This option is intended primarily for use as a qualified alternative for rural areas or areas where it is difficult to recruit and retain RDs and Nutritionists.

**Competent
Professional
Authority
(CPA)**

Competent Professional Authority

A local agency must employ only competent professional authorities to determine nutritional risk through a medical and/or nutritional assessment. A competent professional authority (CPA) means an individual authorized to determine nutritional risk and prescribe supplemental foods. The following persons are the only persons the state agency may authorize to serve as a competent professional authority: physicians, nutritionists (bachelor's or master's degree in nutritional sciences, community nutrition, clinical nutrition, dietetics, public health nutrition or home economics with emphasis in nutrition), dietitians, registered nurses, physician's assistants (certified by the National Committee on Certification of Physician's Assistants or certified by the State medical certifying authority), or an Alaska WIC certified CPA who has passed the Alaska WIC Competent Professional Authority certification examination.

Budget Management

Local agencies are required to prepare and submit an annual budget as part of their agreement with the Alaska Department of Health and Social Services. In the area of budget management, local agencies are responsible for:

- Maintenance of records which adequately identify the source and use of funds for program activities.
- Implementation of procedures which ensure prompt and accurate billing for allowable costs.
- Implementation of procedures which accurately identify obligated program funds at the time obligations are made.
- Implementation of procedures which ensure timely and appropriate resolution of claims and other matters resulting from audit findings.

**Local Agency
Budget
Management**

Allowable Local Agency Costs

**Allowable
Costs**

Costs necessary for the fulfillment of program objectives are considered allowable costs. They are operational or administrative costs, direct and indirect, as defined by OMB Circular A-133.

Specific allowable costs include:

- The cost of nutrition education. During each fiscal year 1/6 or approximately 17 percent of the funds expended for NSA costs must be used for nutrition education. Costs which can be applied to the one-sixth minimum amount are:
 - ⇒ Salary and other costs for time spent on nutrition education consultations, whether with an individual or group.
 - ⇒ Procuring and producing nutrition education materials including handouts, flip charts, filmstrips, food models or other teaching aids, and mailing nutrition education materials to participants.
 - ⇒ Training nutrition educators, including costs related to conducting training sessions and purchasing and producing training materials.
 - ⇒ Conducting evaluations of nutrition education, including contractor involvement and time spent in the design of data collection forms and compilation and analysis of data.
 - ⇒ Salary and other costs incurred in developing and evaluating local agency nutrition education plans.
 - ⇒ Monitoring nutrition education, including related travel costs.
 - ⇒ Equipment required to conduct nutrition education.
 - ⇒ Interpreter and translator services to conduct nutrition education.
- The cost of certification procedures including:
 - ⇒ Laboratory fees incurred for tests conducted to determine the eligibility of persons to participate in the program.
 - ⇒ Expendable medical supplies necessary to determine the eligibility of the persons to participate in the program.
 - ⇒ Measuring boards, skin fold calipers, equipment for testing for anemia, and scales used for determining the eligibility of persons.
 - ⇒ Salary and other costs for time spent on certifications.
- The cost of outreach services.
- The cost of vendor training and monitoring.
- The cost of translators for program materials and interpreters.
- The cost of fair hearings, including the cost of an independent medical assessment of the applicant, if necessary.
- The cost of transportation of rural participants to clinics when prior approval for using program funds to provide transportation has been granted by the state agency and documentation that such service is considered essential to assure program access has been filed at the state agency. Direct reimbursement to participants for transportation cost is not always an allowable cost.

**Allowable
Costs
Continued**

- The cost of monitoring and reviewing program operations.
- Local agency federally negotiated indirect costs up to the established indirect ceiling. The Alaska WIC Program has a 25% indirect/administrative charge cap. The base against which the indirect rate can be charged includes salary and wages, building leases, renovations, or alterations; communication, advertising, recruitment, etc. Expenses that may not be included in the base are documented in the federally negotiated indirect cost agreement.

Other costs that are allowable but require prior approval by Food and Consumer Service of the USDA through the state agency, are costs for capital expenditures over \$5,000.00 and management studies performed by agencies or departments other than the state or local agency.

Computer Costs

Local Agency Computer Costs Not Allowed

Local agencies must not use WIC funds to purchase computer equipment hardware and software. These purchases are made by the state WIC office, because it is necessary to have standard equipment in all clinics to adequately support and maintain the computer system. The state has contracts for computer equipment which result in considerable savings when purchasing these items.

Personal Use of Computers

Personal Use of Computers

WIC staff are prohibited from directly or indirectly using, or allowing the use of, WIC computer equipment and software for other than officially approved activities.

Some examples of unofficial use are:

- Computer games
- Personal Internet use
- Personal correspondence
- Personal diaries
- Book publication
- Hacking
- Personal record keeping

Reporting Expenditures

Reporting and Reviewing of Expenditures

In order to qualify for payment, an expenditure must be at or within \$25,000 or 15% above the line item total (whichever is less) of its approved budget line item.

The WIC Program Expenditure Report form included at the end of this chapter must be used by all local agencies to report expenditures by line item and cost category (client services, general administration, etc.) each month. Local agencies are reimbursed based directly on this report. The report must be

received by the state agency no later than the 20th day of the following month. NSA funds may be withheld for late submission of an expenditure report. When expenditures in a line item are over 15% or \$25,000 (whichever is less) above the budgeted dollar amount, a budget revision must be submitted and approved by the state agency before payment can be made (see section below on budget revisions). A Line Item Budget Revision form is included at the end of this chapter.

WIC state agency staff conduct on-site reviews of local agency administrative expenditures every two years.

Budget Revisions

Budget Revisions

Budget revision requests must be submitted on the Request for Line Item Budget Revision form included at the end of this chapter. The form must be signed by an agent of the local agency with the authority to make such requests. If expenditure exceeds the approved budget line item by 15% or \$25,000.00 (whichever is less), the local agency must submit a budget revision which provides an acceptable justification for the line item increase and makes an offsetting adjustment to another line item in its approved budget. The requested revision must be approved by the state agency before reimbursement will be made.

No changes in budget allocations may be made by the local agency without a prior approved budget revision. Budget revision requests must be received by the WIC state office in Juneau no later than July 31st.

Access to Funds

The state agency reimburses local agencies for approved expenditures on a monthly basis. Local agencies are provided with funds in advance only under extraordinary circumstances, which must be pre-approved by the state agency.

Local agencies receive reimbursement via a State Treasury warrant.

Cost Allocations

Nutrition Education and Breastfeeding Promotion Costs

During each fiscal year, approximately 17 percent of NSA expenditures must be for nutrition education activities and breastfeeding promotion and support activities. In addition, an amount will be set each year by the USDA targeted specifically for breastfeeding promotion and support activities. Expenses for these activities must be reported in the Monthly Expenditure Report.

Indirect Cost Cap

Indirect Costs

The state agency allows local agencies with a federally approved indirect cost rate agreement to report indirect costs. Local agencies are required to

submit copies of their indirect cost rate agreement with their annual budget requests. The allowable WIC indirect cost rate is capped at 25%.

If the local agency does not have a federally approved indirect cost rate agreement, administrative costs may be itemized in the budget.

Audits

The State of Alaska requires that any grantee receiving a cumulative total of \$300,000 in state funds have an annual audit conducted by an independent auditor. For grantees receiving between \$100,000 to ≤ \$300,000, a biennial audit is required. Local agencies are required to forward copies of their audited financial statement, as well as any federal single audit compliance report, to the state agency.

Audits

Local agency corrective action plans that address audit findings must also be sent to the state agency. The state agency will track audits to determine if the same problems are recurring from year-to-year. The state agency will take action to ensure that all amounts owing are recovered. Recovered claims amounts from a prior fiscal year are returned to the FCS. Recovered claims amounts are reallocated if collected within the same fiscal year.

Federal Requirements

The following are conditions required of agencies expending federal WIC funds:

Debarment and Suspension

The state agency as well as local agencies comply with the requirements of 7 CFR part 3017 regarding non-procurement of goods and services from entities which have been debarred or suspended from entering into contracts or agreements with grantees and sub-grantees of Federal funds. The state agency requires grantees or contractors to submit a signed Assurances form as part of the annual WIC grant application. Contractor compliance must be ascertained prior to award of any contract expending state or federal funds. The state agency checks for grantee compliance during on-site monitoring reviews.

The state agency may suspend a person or agency from consideration for a contract if there is probable cause for debarment and compelling reasons require suspension to protect state and federal interests. The suspension may not exceed three years.

Debarment and Suspension

Drug-Free Workplace

The state and local agency comply with the requirements of 7 CFR part 3018 regarding maintenance of a drug-free workplace. A signed certification

Drug Free Workplace

regarding a drug-free workplace must be attached to the local agency's grant annual application.

The State of Alaska provides a drug-free workplace. All employees, at orientation, are issued drug-free workplace statements informing them of the 1) dangers of drug abuse in the workplace; 2) the state's policy of maintaining a drug-free workplace; 3) any drug counseling, rehabilitation, and employee assistance programs that are available; and 4) the penalties that may be imposed upon employees for drug abuse violations occurring in the workplace. A Drug-Free Workplace Certification must be posted in work areas.

Restrictions on Lobbying

Lobbying Restrictions

The state and local agencies comply with the requirements of 7 CFR part 3018 regarding anti-lobbying restrictions. The state agency requires grantees/contractors to submit a signed Assurances form stating that state or federal funds may not be used for the purpose of influencing legislative action. "Influencing legislative action" means promoting, advocating, supporting, modifying, opposing or delaying or seeking to do the same with respect to any legislative action, but does not include the provision or use of information, statistics, studies, or analyses in written or oral form or format.

Grantee/contractor compliance is determined during on-site monitoring reviews. Expenditures and related records are reviewed for indications of lobbying activities, publications, or other materials intended for influencing legislation or similar type costs. Personnel and payroll records are reviewed to identify persons whose responsibilities or activities involve political activity.

No Smoking Policy

The state and local agencies comply with the legislative mandate prohibiting the allocation of funds to any clinic providing WIC services if the clinic allows smoking within the space used to perform WIC program functions.

No Smoking Policy

Each local WIC agency and/or clinic must have an announced public policy against smoking in any area where WIC program functions are performed. At a minimum, this requirement is satisfied by having "No Smoking" signs prominently displayed in the clinic(s).

The prohibition against smoking applies only during the times that the WIC Program is actually operating at a clinic site. For example, a satellite clinic site such as church basement or community health center where WIC services may only be offered once or twice a week, is not required to implement the no smoking policy for those times when the WIC Program is not operating.

LOCAL AGENCY REPORTS

**Time
Studies**

Time Reports

Time studies are used to calculate personnel costs for all WIC funded staff. Local agencies must conduct time studies during the first week of every month, summarize the information, and report totals to the state agency. Time studies must be documented by local agencies on the Time Study - Daily Log and Time Study - Summary forms included at the end of this chapter. The completed Time Study Summary forms for each staff person must be received by the state WIC office in Juneau no later than the 30th of each month. Time study logs and summaries must be kept on file at the local agency for three years after the end of the federal fiscal year (October 1 through September 30) during which they were made.

**Time Study
Daily Logs**

Time Study Daily Log

Local agency staff, whether full-time or partially funded as a part of NSA costs must keep daily Time Study Daily Logs for each work day the first week of every month. If an employee is on annual leave during the first week period, the Log should be kept for a similar number of days prior to the due date of the 30th of each month.

A Time Study Daily Log covering a consecutive 5 day period must be completed by each WIC staff person and other local agency staff being paid part-time with WIC funds. Each Daily Log covers a one-day period worked excluding vacation or leave time taken. Days with typically normal work functions should be selected. Time Study Daily Log forms are kept on file at the local agency.

Time Study Summary

At the end of the one week period, using the completed Time Study Daily Logs, a Time Study Summary for each staff person is completed by the local agency. The hours are totaled and the percentages calculated (column hours are divided by the total hours in order to calculate the percentage). The Salary and Benefits Calculation by Cost Category total must be completed by the local agency.

**Time Study
Categories**

Cost Categories for Time Studies

Time studies require staff to categorize work time in each of four areas: general administration, nutrition education, breastfeeding promotion, and client services. Examples of tasks related to each of the four areas are included on the Time Study Cost Category information sheet with the time study forms at the end of this chapter. Each staff person filling out time study logs should be given a copy of this information sheet.

The examples listed on this information sheet are not all inclusive. These examples are merely intended to illustrate typical functions for each area.

**Equipment
Inventory**

Local Agency Equipment Inventory

All equipment purchased with WIC funds by local agencies is State of Alaska property. A local agency inventory of this equipment must be completed once a year on the Property Inventory Report form included at the end of this chapter. A separate Property Inventory Report must be completed for each local agency clinic site. Completed Property Inventory Reports are to be received in the state WIC office in Juneau by September 20.

“Equipment” means non-expendable items such as calculators, desks, chairs, file cabinets, hemocue machines, computer equipment, television sets, VCR equipment and projectors.

All local agency equipment with a purchase price of \$1,000 or more which was purchased with WIC funds must be shown on the local agency Property Inventory Report. Serial numbers and State of Alaska property tag numbers, if the items have State tags, must be shown on the inventory report. State of Alaska property tag number tags are affixed in all equipment with a purchase price of \$1,000 or more, such as computer equipment, purchased by the State of Alaska for local agency use.

**Disposing of
Equipment**

Disposition of Equipment

Any equipment with state tags must be returned to the state or disposed of according to state regulations, with prior approval of the state WIC office in Juneau. Local agencies must consult with the state WIC office in Juneau prior to the disposition of any other equipment originally received from the state agency, or purchased with WIC funds by the local agency. Contact Mischelle Pennoyer at 465-3102 to discuss on a case by case basis large item surplus or disposal.

WIC LOCAL AGENCY REPORTING SCHEDULE

| Month | Date Due | Date Sent | Title of Report |
|-----------|------------------|-----------|---|
| January | 20 th | | WIC Program Expenditure Report |
| | 30 th | | Time Study Summary Report |
| | 31 st | | WIC Quarterly Report |
| | | | |
| February | 20th | | WIC Program Expenditure Report |
| | 28th | | Time Study Summary Report |
| | | | |
| March | 20th | | WIC Program Expenditure Report |
| | 30 th | | Time Study Summary Report |
| | | | |
| April | 20th | | WIC Program Expenditure Report |
| | 30 th | | Time Study Summary Report |
| | 30th | | Quarterly Report |
| | | | |
| May | 20th | | WIC Program Expenditure Report |
| | 30 th | | Time Study Summary Report |
| | | | |
| June | 20th | | WIC Program Expenditure Report |
| | 30 th | | Time Study Summary Report |
| | | | |
| July | 20th | | WIC Program Expenditure Report |
| | 30 th | | Time Study Summary Report |
| | 31 st | | Quarterly Report |
| | | | |
| August | 20th | | WIC Program Expenditure Report |
| | 30 th | | Time Study Summary Report |
| | | | |
| September | 20th | | WIC Program Expenditure Report |
| | 20th | | Property Inventory Report |
| | 30 th | | Time Study Summary Report |
| | | | |
| October | 20th | | WIC Program Expenditure Report |
| | 30 th | | Time Study Summary Report |
| | 31 st | | Quarterly Report |
| | | | |
| November | 15th | | Local Agency Review and Self Assessment |
| | 20th | | WIC Program Expenditure Report |
| | 30 th | | Time Study Summary Report |
| December | 20th | | WIC Program Expenditure Report |
| | 30 th | | Time Study Summary Report |

TIME STUDY COST CATEGORY INFORMATION SHEET

A time study must be completed every first week of the month excluding vacation or leave time taken. This is to provide the U.S. Department of Agriculture a thorough breakdown of utilization of funds by program area. Weeks that are typical of the way the clinic normally functions should be selected.

To do this, each local agency staff person should carefully record using the Time Study form, exactly how time is spent in a one week period in the following areas of operation:

1. **GENERAL ADMINISTRATION** – All costs (direct or indirect) generally considered as overhead or management costs. General management costs include those costs associated with program monitoring, prevention of fraud, general oversight and food instrument accountability. Examples include WIC administrative salaries/benefits and other costs necessary to conduct outreach, food instrument reconciliation, monitoring and payment, vendor monitoring, to keep administrative records and to prepare and maintain fiscal and program management reports. Other examples include general management clerical support, the cost of payroll and personnel systems, accounting and bookkeeping, audits and other financial services and legal services.
2. **NUTRITION EDUCATION** – All costs directly related to general nutrition education. Examples include salaries/benefits, travel and training costs for WIC staff who plan or conduct nutrition education, costs to develop/procure, print and distribute nutrition education materials, cost of equipment required to conduct nutrition education training, interpreter and translator services to facilitate training, and costs associated with evaluating and monitoring nutrition education.
3. **BREASTFEEDING** – All costs expended for promotion and support of breastfeeding. Examples include salary/benefits of WIC staff who plan or conduct educational and other services to promote or support breastfeeding, salary/benefits of peer counselors and individuals hired to undertake home visits and other actions to encourage continuation of breastfeeding, costs to develop/procure, print and distribute educational materials related to breastfeeding promotion and support, clinic space devoted to breastfeeding educational and training activities including space aside for nursing.
4. **CLIENT SERVICES** – All costs expended to deliver food and other client services and benefits. Examples include WIC staff salaries/benefits and medical supplies and equipment necessary to conduct diet and health assessments required in the certification process, salary/benefits of WIC staff who issue food instruments and explain their use, WIC staff salary/benefits and other costs necessary to refer client to other health care and social services, to coordinate services with other programs, to participate in activities which promote a broader range of health and social services for participants, and to conduct and participate in surveys/studies which evaluate the impact of WIC on its participants.

Note: The examples listed for each functional cost category are not all inclusive. These examples are merely intended to illustrate that when cost are reported by functional category, salaries/benefits, data processing, supplies and equipment, communications, postage and freight, travel, rent and utilities, etc. must be provided to the applicable functional category.

Financial Forms

The following forms on Time Study, Daily Log Time Study – Summary, Property Inventory Report WIC Program Expenditure Report are also available in an Excel spreadsheet format in the electronic version of the Alaska WIC Policy and Procedure Manual.

STATE OF ALASKA Department of Health & Social Services

REQUEST FOR LINE ITEM BUDGET REVISION

| | | | |
|--|-------------------------|---|----------------------------|
| Grantee | | Address: | |
| Project: Name: WIC Program | | Address: Section of Maternal, Child & Family Health P.O. Box 110612, Juneau, Alaska 99811-0612 | |
| Grant Number | Fiscal Year | Date Received | Date Returned |
| BUDGET REVISION SUMMARY | | | |
| Budget Categories | Current Approved Budget | Revised Budget Request | Revision Increase/Decrease |
| 100 Personal Service | | | |
| 200 Travel | | | |
| 300 Facility Expenses | | | |
| 400 Supplies | | | |
| 500 Equipment | | | |
| 600 Other | | | |
| Total Direct Costs | | | |
| Indirect Costs | | | |
| TOTAL | | | |
| Explanation (See bottom of page for format) | | | |
| (use the reverse side or additional sheets if necessary) | | | |

The Grantee hereby agrees that this revision is to be a part of and subject to all conditions in the original Grant Award.

| | | |
|--------------------------------------|------|-----------------|
| Project Director | Date | Approved |
| City Manager/ Corporate President | Date | |
| DHSS Fiscal | Date | |
| DHSS Grants Administrator | Date | Disapproved |
| | | Revision Number |

Time Study Daily Log

TIME STUDY - DAILY LOG

Employee Name: _____

Date: _____

Agency No. _____

Agency Name: _____

MINUTES SPENT ON WIC ACTIVITIES/DAILY

| Time Slot | Client Services | Nutrition Education | Breast-feeding | Administration |
|-----------------------------|-----------------|---------------------|----------------|----------------|
| 6AM - 7AM | | | | |
| 7AM - 8AM | | | | |
| 8AM - 9AM | | | | |
| 9AM - 10AM | | | | |
| 10AM - 11AM | | | | |
| 11AM - 12PM | | | | |
| 12PM - 1PM | | | | |
| 1PM - 2PM | | | | |
| 2PM - 3PM | | | | |
| 3PM - 4PM | | | | |
| 4PM - 5PM | | | | |
| 5PM - 6PM | | | | |
| 6PM - 7PM | | | | |
| 7PM - 8PM | | | | |
| 8PM - 9PM | | | | |
| DAILY TOTALS | _____ MINUTES | _____ MINUTES | _____ MINUTES | _____ MINUTES |
| HOURS (Total Minutes/60) | | | | |

TIME STUDY MUST BE DONE BY EMPLOYEES PAID OUT OF THE WIC GRANT.

TIME STUDIES MUST BE CONDUCTED ON THE FIRST WEEK OF EVERY MONTH.

TIME STUDIES MUST BE RECEIVED BY THE STATE OFFICE NO LATER THAN THE 30TH OF EACH MONTH.

I certify this information to be true and correct.

Signature: _____

Printed Name: _____

Title: _____

Date: _____

Agency Name: _____

Page 7-15
Revision Date 12/22/04

Property Inventory Report

PROPERTY INVENTORY REPORT

Local Agency No: _____
Local Agency Name: _____

Page _____ of _____
Clinic Site: _____

| Item # | State Property Tag # | Serial # | Description of Item | Condition | | | | Acquisition Date | Acquisition Cost |
|--------|----------------------|----------|---------------------|-----------|------|------------|----------|------------------|------------------|
| | | | | New | Good | Acceptable | Unusable | | |
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |
| 6 | | | | | | | | | |
| 7 | | | | | | | | | |
| 8 | | | | | | | | | |
| 9 | | | | | | | | | |
| 10 | | | | | | | | | |
| 11 | | | | | | | | | |
| 12 | | | | | | | | | |
| 13 | | | | | | | | | |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |

Please note:

Record all non-expendable equipment over \$500 purchased with WIC funds.

Record State Property Tag Numbers for all equipment over \$500 purchased by the State WIC Office.

I certify this information to be true and correct.
(Sign last page only)

Signature: _____
Printed Name: _____
Title: _____
Date: _____

WIC Expenditure Report

WIC Program Expenditure Report

Agency No: _____

FFY _____

Agency Name _____

SFY _____

Month of _____ 20 _____

Period: _____ From _____ to _____

| Expenditures This Month | | | | | | | | | | | |
|--------------------------|------------------|------------------------------|--------------------|------------------------|----------------------------|---------------------------|-------------------------------------|----------------------|---|---------------------------|---------------------|
| | Funds Awarded | Net Expend. Prior Periods | Client Services | Nutrition Education | Breastfeeding Promotion | General Administration | Total Expenditures This Month | Total Obligations | Total Accum. Expenditures & Obligations | % of Total Expended | Balance of Funds |
| Personal Services | | | | | | | | | | | |
| Travel | | | | | | | | | | | |
| Facility Expense | | | | | | | | | | | |
| Supplies | | | | | | | | | | | |
| Equipment | | | | | | | | | | | |
| Other Direct Expenses | | | | | | | | | | | |
| Total Direct Expenses | | | | | | | | | | | |
| Total Direct Cost | | | | | | | | | | | |
| Indirect Cost % | | | | | | | | | | | |
| Total Cost | | | | | | | | | | | |

Initial Report _____

Prepared By: _____

Revised Report # _____

Typed Name: _____

Due Date: 20 days after close of each month.

Title: _____

Mail to:

Phone: _____

Department of Health & Social Services

Date: _____

Division of Public Health

Section of Maternal, Child, and Family Health - WIC

Grant: _____

P.O. Box 110612

Juneau, Alaska 99811-0612